

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds from a specific revenue source that is restricted to expenditures for a specified purpose.

Advance Acquisition Fund - To account for funds to be used for the acquisition of real estate for public purposes. Net proceeds from the sale or exchange of real estate owned by the City shall be credited to this fund, and the fund may also be increased by General Fund appropriations, or proceeds from general obligation borrowing.

Athletic Field & Facilities Improvement Fund - To account for proceeds from a surcharge applied to registration fees charged by the Recreation Division for various athletic activities. These monies must be used for improvements to athletic field and facilities.

Cable Access Television Fund - To account for receipt and disbursement of educational and governmental access capital equipment and facilities grants. The Franchise Agreement between the City and Lincoln Cablevision, effective August 5, 1985, required Cablevision to deposit \$400,000 in such a fund. Cablevision is required to match, one for one, any contributions by the City for such purposes up to \$100,000.

Lincoln City Libraries Fund - To account for the costs of providing library services to the citizens of Lincoln. Financing is provided by a specific annual tax levy, fines and fees, and reimbursement from Lancaster County for services provided to County residents.

Lincoln Area Agency On Aging Fund - To account for the costs of providing various services to senior citizens through the Lincoln/Lancaster Commission on Aging. Financing is provided by Federal, State, County, and City funds.

Tax Sales Revolving Fund - To provide working funds to acquire lots sold at tax sale for which any part of the taxes included in the decree of foreclosure is due to the City as well as to account for expenditures from this fund to purchase such lots and associated expenses, and to account for monies received from the sale of such lots. Financing is provided by transfers from the Advance Acquisition Fund and monies received from the sale of lots.

Lincoln/Lancaster Co. Health Fund - To account for the costs of providing health services to the citizens of the City of Lincoln and Lancaster County. Financing is provided by Federal, State, County, and City funds.

Snow Removal Fund - To account for the costs of providing snow and ice removal services for all streets in the City of Lincoln. Financing is provided by a percentage of wheel tax receipts and transfers from the Street Construction Fund.

911 Communication Fund - To account for the costs of answering and processing all incoming 911 and non-emergency calls as well as the cost of dispatch service for the Lincoln Police Department, Lincoln Fire Department, Lancaster County Sheriff's Office and Rural Volunteer Fire and Rescue Departments. Financing is provided by County and City funds and a 911 telephone surcharge.

Social Security Fund - To account for the City of Lincoln's matching share of Social Security costs for employees paid from the General Fund and other funds supported primarily from general tax revenue. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.

Police & Fire Pension Contributions Fund - To account for the City's contributions to the Police and Fire Pension. Financing is provided by a specific annual property tax levy.

StarTran Fund - To account for the cost of operating the City-owned transit system. Financing is provided primarily through passenger revenue and Federal, State, and City funds.

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Unemployment Compensation Fund - To account for the cost of unemployment benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.

Keno Fund - To accumulate resources from the City's percentage of Keno revenue in the City and account for activities financed with Keno revenues.

Federal Grants Fund - Includes federal sub-funds as follows:

Community Development Block Grant Fund - To account for the costs of providing services under the City's Community Development Block Grant Program. Funding is provided by grants from the Department of Housing and Urban Development (HUD).

Grants-In-Aid Fund - To account for monies received from various Federal and State agencies under several small categorical grants and the City's matching funds where applicable. Monies are utilized to provide services as stipulated in the individual grant agreements.

Workforce Investment Act (WIA) Fund - To account for the costs of providing services under the Workforce Investment Act, new federal legislation which took effect July 1, 2000. Funding is provided by grants from the Department of Labor.

Disaster Recovery (FEMA) Fund - To account for reimbursements from the Federal Emergency Management Agency due to disasters caused by storm and flood damage. Funds are used to reimburse other funds for related costs and to pay disaster related expenses.

Special Assessment Fund - To account for the receipt and disbursement of special assessment bond proceeds and other income which is derived from interest income, developers share of districts and City subsidies. This fund is also used to account for the administrative cost of collection of and accounting for special assessments levied against benefited properties. Expenditures for capital improvement projects are accounted for in the Special Assessment Capital Projects Fund. Periodic transfers are made to the Capital Projects Fund to cover expenditures.

Building & Safety Fund - To account for the cost of providing building and safety permit and inspection services to the citizens of Lincoln. Financing is provided through permit and inspection fee revenues and City funds.

Property Tax Refunds Fund - To accumulate resources for reimbursement of taxes on centrally assessed property per court order. Resources are derived from collection of prior years' tax levies and interest earned on those collections.

Parks And Recreation Special Projects Fund - To account for the proceeds of various trusts and donations to be used for the development of various projects, such as a mini-park, an observatory, landscaping, etc.

Commission On Aging Gift Trust Fund - To account for the proceeds of fund-raising activities by and donations to the Lincoln/Lancaster Senior Center Foundation. These funds are turned over to the City to be used for special projects at the discretion of the Foundation.

Library Special Trust Fund - To account for the receipt of investment earnings from the following trusts:

Joseph J. Hompes Trust - To be used to buy books as stipulated by the trust.

Charles Gere Library Fund - To be used as directed by the Library Board for the benefit of the Lincoln City Libraries.

Lillian Polley Trust - To be used for the Polley Music Library.

CITY OF LINCOLN, NE
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2002

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
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ASSETS

Cash and Cash Equivalents	\$ 1,911,125	388,162	33,997	2,334,466	253,324	1,376,840	378,524	1,429,102	367,410	1,225,919
Investments	-	140,258	-	-	-	-	-	-	-	-
Receivables:										
Taxes	-	-	-	658,413	-	-	-	-	-	195,277
Accounts	-	-	-	1,455	594	-	2,187	-	-	-
Accrued Interest	7,655	1,750	146	6,263	2,363	4,899	1,713	3,744	78	4,176
Due from Other Funds	-	-	-	-	4,174	-	1,207	-	-	-
Due from Other Governments	-	-	-	1,071	107,918	-	366,526	91,108	-	314
Inventories	-	-	-	-	-	-	-	168,824	-	-
Total Assets	<u>1,918,780</u>	<u>530,170</u>	<u>34,143</u>	<u>3,001,668</u>	<u>368,373</u>	<u>1,381,739</u>	<u>750,157</u>	<u>1,692,778</u>	<u>367,488</u>	<u>1,425,686</u>

**LIABILITIES AND
FUND BALANCES**

Liabilities:										
Accounts Payable	-	-	6	46,195	34,214	-	42,761	-	7,594	-
Accrued Liabilities	-	-	-	173,747	98,368	-	237,426	7,957	65,513	171,466
Due to Other Funds	-	-	-	660	13,174	-	19,617	1,726	652	-
Due to Other Governments	-	-	-	25	189	-	270	-	200	-
Unearned Revenue	-	-	-	-	-	-	-	-	212,688	-
Deferred Revenue	-	-	-	153,098	-	-	366,526	-	-	47,235
Total Liabilities	<u>-</u>	<u>-</u>	<u>6</u>	<u>373,725</u>	<u>145,945</u>	<u>-</u>	<u>666,600</u>	<u>9,683</u>	<u>286,647</u>	<u>218,701</u>

Fund Balances:

Reserved for:										
Encumbrances	-	-	-	149,285	14,859	-	129,436	19,054	-	-
Inventories	-	-	-	-	-	-	-	168,824	-	-
Trust Donations	-	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for Subsequent Years' Expenditures	-	-	-	547,740	53,304	-	-	4,311	29,608	87,105
Undesignated	<u>1,918,780</u>	<u>530,170</u>	<u>34,137</u>	<u>1,930,918</u>	<u>154,265</u>	<u>1,381,739</u>	<u>(45,879)</u>	<u>1,490,906</u>	<u>51,233</u>	<u>1,119,880</u>
Total Fund Balances	<u>1,918,780</u>	<u>530,170</u>	<u>34,137</u>	<u>2,627,943</u>	<u>222,428</u>	<u>1,381,739</u>	<u>83,557</u>	<u>1,683,095</u>	<u>80,841</u>	<u>1,206,985</u>
Total Liabilities and Fund Balances	<u>\$ 1,918,780</u>	<u>530,170</u>	<u>34,143</u>	<u>3,001,668</u>	<u>368,373</u>	<u>1,381,739</u>	<u>750,157</u>	<u>1,692,778</u>	<u>367,488</u>	<u>1,425,686</u>

See accompanying Independent Auditors' Report

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Federal Grants	Special Assessment	Building & Safety	Property Tax Refunds	Parks And Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Total Nonmajor Special Revenue Funds
-	1,730,102	298,056	2,019,310	1,247,824	1,898,308	1,969,863	5,110	293,562	261,423	323,909	19,746,336
-	-	-	-	-	-	2,020,000	-	101,292	-	250,000	2,511,550
159,201	-	-	-	-	-	-	-	-	-	-	1,012,891
-	11,661	-	269,630	9,292	-	-	-	412	-	-	295,231
-	1,758	1,173	7,954	2,094	7,512	34,223	19	2,794	1,066	1,225	92,605
-	-	-	-	-	-	68	-	-	-	-	5,449
-	47,985	-	-	1,235,946	-	-	-	-	-	-	1,850,868
-	549,554	-	-	-	-	-	-	-	-	-	718,378
159,201	2,341,060	299,229	2,296,894	2,495,156	1,905,820	4,024,154	5,129	398,060	262,489	575,134	26,233,308
-	78,957	-	82,821	324,992	38,172	10,442	-	8,011	1,018	586	675,769
122,137	198,028	-	-	283,147	-	142,901	-	-	-	4,451	1,505,141
-	341	-	-	6,766	2,530	7,183	-	-	16	-	52,665
-	-	-	64,064	33,971	-	17	-	83	-	-	98,819
-	214,274	-	-	-	-	176,193	-	-	-	-	603,155
37,064	24,245	-	-	308,226	-	-	-	-	-	-	936,394
159,201	515,845	-	146,885	957,102	40,702	336,736	-	8,094	1,034	5,037	3,871,943
-	696	-	240,219	1,125,949	41,576	22,277	-	19,233	-	736	1,763,320
-	549,554	-	-	-	-	-	-	-	-	-	718,378
-	-	-	-	-	-	-	-	370,733	261,455	569,361	1,201,549
-	107,907	95,000	-	-	-	77,435	-	-	-	-	1,002,410
-	1,167,058	204,229	1,909,790	412,105	1,823,542	3,587,706	5,129	-	-	-	17,675,708
-	1,825,215	299,229	2,150,009	1,538,054	1,865,118	3,687,418	5,129	389,966	261,455	570,097	22,361,365
159,201	2,341,060	299,229	2,296,894	2,495,156	1,905,820	4,024,154	5,129	398,060	262,489	575,134	26,233,308

CITY OF LINCOLN, NE
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2002

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
Revenues:										
Real Property and										
Personal Property Tax	\$ -	-	-	5,617,997	-	-	-	-	-	1,654,286
Wheel Tax	-	-	-	-	-	-	-	994,648	-	-
Sundry and In Lieu Tax	-	-	-	6,226	-	-	-	-	-	1,824
Special Assessment	-	-	-	-	-	-	425	-	-	-
Intergovernmental	-	-	-	557,578	1,107,196	-	1,909,080	-	86,490	-
Permits and Fees	-	-	-	294,539	117,517	-	1,962,730	-	841,670	-
Reimbursement for Services	573	60,008	-	-	133,052	-	77,353	-	-	-
Program Income	-	-	-	-	-	-	-	-	-	-
Investment Earnings	44,458	12,972	1,116	29,243	10,369	30,173	4,770	22,396	1,668	22,005
Donations	-	-	-	-	1,587	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-	-	-	-
Sale of Assets	676,012	-	-	-	1,113	-	663	-	-	-
Private Sector Share of Projects	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	5,992	-	12,389	3,865	-	11,835	-	78	-
Total Revenues	721,043	78,972	1,116	6,517,972	1,374,699	30,173	3,966,856	1,017,044	929,906	1,678,115
Expenditures:										
General Government	251,362	-	23,386	-	-	530	-	-	-	1,540,577
Public Safety	-	-	-	-	-	-	-	-	2,300,224	-
Streets and Highways	-	-	-	-	-	-	-	1,617,280	-	-
Culture and Recreation	-	-	-	6,252,630	-	-	-	-	-	-
Economic Opportunity	-	-	-	-	3,859,195	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	8,769,981	-	-	-
Mass Transit	-	-	-	-	-	-	-	-	-	-
Total Expenditures	251,362	-	23,386	6,252,630	3,859,195	530	8,769,981	1,617,280	2,300,224	1,540,577
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	469,681	78,972	(22,270)	265,342	(2,484,496)	29,643	(4,803,125)	(600,236)	(1,370,318)	137,538
Other Financing Sources (Uses):										
Transfers In	-	-	-	-	2,575,023	-	4,524,087	914,260	1,128,535	-
Transfers Out	-	-	(30,000)	-	-	-	(42,011)	-	(19,912)	-
Total Other Financing	-	-	(30,000)	-	2,575,023	-	4,482,076	914,260	1,108,623	-
Sources (Uses)										
Net Change In Fund Balances	469,681	78,972	(52,270)	265,342	90,527	29,643	(321,049)	314,024	(261,695)	137,538
Fund Balances Beginning of Year	1,449,099	451,198	86,407	2,362,601	131,901	1,352,096	404,606	1,369,071	342,536	1,069,447
Fund Balances End of Year	\$ 1,918,780	530,170	34,137	2,627,943	222,428	1,381,739	83,557	1,683,095	80,841	1,206,985

See accompanying Independent Auditors' Report

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Federal Grants	Special Assessment	Building & Safety	Property Tax Refunds	Parks And Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Totals Nonmajor Special Revenue Funds
1,370,789	-	-	-	-	-	-	-	-	-	-	8,643,072
-	-	-	-	-	-	-	-	-	-	-	994,648
1,505	-	-	-	-	-	-	-	-	-	-	9,555
-	-	-	-	-	-	-	-	-	-	-	425
-	5,454,548	-	-	16,142,094	26,543	-	-	-	-	-	25,283,529
-	1,491,183	-	-	500,788	-	4,042,222	-	-	-	-	9,250,649
-	68,267	-	-	235,919	-	137,693	-	76,025	-	-	788,890
-	-	-	-	1,354,481	-	-	-	-	-	-	1,354,481
-	10,044	6,595	38,584	14,438	24,953	110,955	108	11,286	6,350	28,711	431,194
-	-	-	-	84,000	-	-	-	73,073	162,726	84,000	405,386
-	-	-	3,209,235	-	-	-	-	-	-	-	3,209,235
-	21,903	-	-	34,198	-	-	-	-	-	-	733,889
-	-	-	-	114,408	4,617	-	-	-	-	-	119,025
-	29,851	-	-	5,111	241,771	7,696	-	454	-	-	319,042
1,372,294	7,075,796	6,595	3,247,819	18,485,437	297,884	4,298,566	108	160,838	169,076	112,711	51,543,020
1,372,294	-	18,615	1,207,354	192,277	616,531	-	-	-	-	-	5,222,926
-	-	-	-	2,607,093	-	4,213,705	-	-	-	-	9,121,022
-	-	-	-	1,625	-	-	-	-	-	-	1,618,905
-	-	-	246,419	556,142	-	-	-	137,223	-	138,866	7,331,280
-	-	-	-	9,746,958	-	-	-	-	139,042	-	13,745,195
-	-	-	-	6,463,564	-	-	-	-	-	-	15,233,545
-	12,540,651	-	-	151,186	-	-	-	-	-	-	12,691,837
1,372,294	12,540,651	18,615	1,453,773	19,718,845	616,531	4,213,705	-	137,223	139,042	138,866	64,964,710
-	(5,464,855)	(12,020)	1,794,046	(1,233,408)	(318,647)	84,861	108	23,615	30,034	(26,155)	(13,421,690)
-	4,846,282	-	-	612,714	2,388,730	706,487	-	-	-	-	17,696,118
-	(21,498)	-	(2,691,993)	(5,210)	(281,697)	-	-	(14,107)	-	-	(3,106,428)
-	4,824,784	-	(2,691,993)	607,504	2,107,033	706,487	-	(14,107)	-	-	14,589,690
-	(640,071)	(12,020)	(897,947)	(625,904)	1,788,386	791,348	108	9,508	30,034	(26,155)	1,168,000
-	2,465,286	311,249	3,047,956	2,163,958	76,732	2,896,070	5,021	380,458	231,421	596,252	21,193,365
-	1,825,215	299,229	2,150,009	1,538,054	1,865,118	3,687,418	5,129	389,966	261,455	570,097	22,361,365

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